UNITED STATES SUPREME COURT.

Pederal Taxes Upon Non-Resident Allens Inter-State Corporations-The Right to Tax by the States Through Which They Pass-The Internal Revenue Laws.

The Northern Central Rullroad Company ve. John G. Jackson.—In error to the Circuit Court of the District of Maryland. Mr. Justice Nelson delivered the opinion of the court. This is a writ of error to the Circuit Court of the United States of the District of Maryland. The suit was brought by Jackson, a non-resident alien, against the Northern Central Bailroad Company, incorporated by the State of Maryland, to recover \$2,650, coupons attached to conds issued by the company. A copy of one is as

The Northern Central Railroad Company will pay the hearer January 1, 1885, thirty dollars, being all a year's interest on bond No. 1,827 for \$1,000. J. S. Lifelt, Treasurer. The signature of the treasurer was admitted; the plantiff then proved a demand of payment, at which time and place the company offered to pay the amount, deducting a tax of five per centum per annum to the United States, under an act of Con-gress, and a further tax of three mills per dollar of the principal of each bond claimed to be due to the State of Pennsylvania, which offer of payment was refused. The plaintiff also gave in evidence charters incorporating the Northern Central Railroad Company by the State of Maryland and of Pennsylvania, and rested. The defendant then gave In evidence the articles of consolidation of four ratiroad companies, one of which had been incorporated
by the State of Meryhand, and the three ofaers by
the State of Pennsylvania, embracing a line of road
extending from Baltimore to Sunbury. Pa. This
consolidation was entered into by the respective
roupanies in pursuance of acts of the legislatures of
the two States; and by means of which the four companies were inerged into one, called the Northern
central liatifoad Company, and was incorporated by
the same name by the legislature of each State. The
stockholders of the old companies received from the
new twice the number of singree held by them in the
old, and upon the receipt of which the old shares
were cancelled. After this company was thus organized and the directors efected; and, on the 20th
December, 1855, it executed a mergage to
a board of trustees upon the entire line
of its road from Baltimore to Sunbury, including all
its property and estate situate within both the
States, which mortgare was given to secure the payment of \$2,500,000 in bonds, to be issued in amounts
therein specified. The bonds were issued by the
company accordancy. A portion of them are in the
hands of the platinus, the compons attached to which
are the subjects of this suit. Epon this state of the
ease it is insisted on the part of the deferred that the in evidence the articles of consolidation of four railment of \$2,500,000 in bonds, to be issued in amounts thereous specified. The bonds were issued by the company accordingly. A portion of them are in the hands of the plaintuit, the coupons attached to which are the subjects of this suit. Upon this state of the case it is instituted to the hands of the plaintuit, the coupons of three units are the subjects of this suit. Upon this state of the case it is instituted to have a deduction from the company is entitled to have a deduction from the coupons of three units per dollar of the principal of each bond as a tax knaposed on the same by the State of Fennsylvania. This is denied by the plaintuit. It has been argued for the plaintuit that the ac's of the Logislature of Fennsylvania, when properly interpreted, do not embrace the bonds or coupons in question, but it is not important to examine the subject, for it is not to be denied that as the courts of the State have expounded these haws they authorize the deduction, and if no other objection existed against the tax the defence would hat. If this was an open question we should have concurred with the interpretation of the court below, which concurred with the views of the plaintuit's counsel. These acts, as expounded, tax "money owing by Insolvent debtors, whether by promissory note, penal or single bill, bond or judgment," and impose three mills on the dollar of the principal, payable out of the interest, and it is made the duty of the president or other officer of the company who pays the compons or interest to the holder to retain the amount of the tax. Nor shall we inquire into the competency of the Logislature of Pennsylvania to impose this tax upon general principles, as we shall place the objection upon other and distinct grounds, though we must say that the tax upon the promissory note or bond given by the resident debtor, and the withfolding of the amount from the interest due to the non-resident holder. The ground upon which we place the objection in this case to the tax is, in brief, that the bonds, amoun entire issue of bonds, amounting, as we have seen, to \$2,500,000. The effect of this taxation upon the bondholder is reasily seen. A tax of three mills per dollar of the principal, at an interest of six per centum, payable send-annually, is ten per contum per annum of the interest. A tax, therefore, by each State, at this rate, amounts to an annual deduction from the coupons of twenty per centum; and if this consolidation of the line of road had extended into New York or Ohlo or into notif, the dedication would have been thirty or forty. If Fennsylania must tax bonds of this description, she must couline it to bonds issued exclusively by her own corporations. Our conclusion on this branch of the case is, that to permit the deduction of the tax from the compons in question, would be giving effect to the acts of the Legislature of Pennsylania upon property and interests lying beyond her jurisdiction. The next quostion is whether or not the coupons were subject to a tax of five per centum per amount to the United States on the ist of July, 1895, when they became due? The first income tax was imposed by the act of Congress passes August 5, 1861. (12 Il, S. Stat., p. 300.) The forty-minth section of that act directed to be reviewed and collected upon the annual income of every person residing in the United States, from whatever source derived, atax of of that act directed to be levied and collected upon the annual income of every person residing in the Latted States, from whatever source derived, a tax of three per centum on the amount of the excess of such income over \$500; and apon the moome, rents or dividends accreting upon property. See, owned in the United States by any citizen residing abroad a tax of twe per cent. The next act was passed July 1, 1842 (b), p. 473, and section ulnety directed to be levied and collected a tax of three per centum on the amount income of every person residing in the United States over \$500 and tander \$10,000, and exceeding \$10,000 a tax of five per centum; and upon the them of citizens residing abroad a tax of ave per centum. The hext section provides that the portion of income derived, among other things, from interest on thords or other evidences of independent Considerations of the per centum; and upon the income of citizena reading abrond a tax of ave per centum; and upon the income of citizena reading abrond a tax of ave per centum. The next section provides that the portion of income derived, among other chings, from interest on neads or other evidences of indebtedness of any princed company or other corporation, which shall have been assessed and pade by said companies, shall be deduced from that pre scribed in the previous socious; and section eighty-one directs that this tax on the bonds and evidences of indebtedness shall be pair by the companies, which may deduct the same on the payment of interest to the bondholders. The next is the act of June 56, 1861 the 14, page 53, section 169, and directs the levy and collection of a tax of five per centum upon the excess of mecone of every person residing in the Initial States, or of any ritizen residing above, and a tax of the per centum over \$5,000 and under \$5,000. The next section provides for the same deduction from the income arising out of bonds and other evidences of meditedness of milrored companies, as in the act of July 1, 1852, and also for the payment of the same by the companies. This not was in force when the componis in question field the, and as the one by which the tax of five per centum claimed on the bonds of the plaintiff must be determined. The court below held that the act did not include a non-resident should be a non-resident along along that they were not only not melanced in the decision was placed mainty on the ground that, looking at the several provisions bearing upon the question, and giving to thom a reasonable construction, it was soldered in to be the intent of the galariest for the whole minute of the intent of congress to impose a autonome tax on non-resident alterns that they were not only not melanded in the described the condition of persons upon when the tax of the intent of congress to impose a function from the previous particular of the court in the strength as simply a mode

cause I think the taxes in question, both State and federal, were legally assessed, and that the officers of the railroad company properly deducted the same from the amount of the coupons described in the Geclaration. Concurring, Mr. Justice Swayne.

BROOKLYN CITY.

THE COURTS. SUPREME COURT-CARCUIT.

A Collision in Prospect Park-Action to ftecover Damages.

Before Judge Barnard.

Joseph Hall vs. Theodore Dreier, Jr.—On the 3d of

June, 1868, plaintiff was driving in Prospect Park with a turnout valued at \$1,250, consisting of a horse that could do a mile in three minutes, a valuable that could do?

carriage and an elegant lap robe. While so driving he met defendant, who was riding a spirited horse, and by reason of his careless management, as aleged, drove his horse into contact with plaintiff's carriage, which was broken by the shock. Hail's horse was greatly frightened by the occurrence, and becoming immediately unmanageable dashed down the road at great speed, soon overturning the carriage, tearing the robe, injuring himself very much and also his driver, who was thrown headlong on the road. The horse was so frightened as to make him after the catastrophe unsafe to drive, to say nothing of the injuries he sustained. The action was brought to recover the sum of \$3,000 as damages growing out of this collision. The answer of the defendant was a general denial of the allegations of the complaint. Jury still out at the rising of the court.

Wrongful Appropriation of Property. carriage and an elegant lap robe. While so driving

Wrongful Appropriation of Property.

Benjamin Armstrong and John Nichols vs. Mott C. Coleman and Another. - This was an action brought to recover the sum of \$1,000, the value of certain office fective the sum of \$1,000, the value of certain office furniture and implements used in the coffee business, which plainting allege were wrongfully removed from their premises. Defendants denied every allegation of the complaint. Verdict for the defendants.

SUPREME COURT-SPECIAL TERM.

By Judge Gilbert. Victorina Achille vs. Margaret Wehrle et al .-Motion to vacate judgment of former claim denied,

with ten dollars costs.

Thomas Mathees vs. Walter E. Lawton.—Motion to compet to elect whether to proceed in this court or in New Jersey granted.

Caroline F. Brown vs. William Brown.—Judgment of divorce.

CITY COURT.

Action to Recover 29,365 on an Agreement-Defendants Allege Fraud and Set Up a Coun-

Before Judge Thompson.

Uriah H. Dudley vs. Edwin K. Secanton and William H. Otis.—Frior to the 30th of April, 1865, defendants, under the firm name of Scranton & Co., Hiram Benner and Lemuel Brown, under the firm name of Benner & Brown, and James D. Fisk were interested with defendant in the frim name of Benner & Frown, and James D. Fisk were interested with defendant in the preparing and salling of hermeiteally scaled meats. On that date Scranton & Co. sold out their interest to Dudley for \$15,829.39, taking his notes therefor. Scranton & Co., on their part, were to pay plaintid in eight months 15 per cent of all amounts due him at that time on account of sales made by him in the business between March 1, 1854, and Aordi 39, 1855, inclusive, and also affecen per cent of \$1,000 paid by said Dudley to cancel a contract for oysters, which should have been deducted from the inventory taken at the expiration of the business. On the withdrawal of Scranton & Co. from the business the entire interest in R remained with the other parties named. At the expiration of eight months from the date of this agreement there was due the remaining members of the firm, as plaintiff claims, on account of sales from March 1, 1884, to April 30, 1865, inclusive, the sum of \$2,235 53, which sum has not been paid. On the 1st of May, 1866, Benner and Brown retired from the from, having previously transferred all their interest in the agreement between Scranton & Co. and the firm. This action was brought to recover the sums which, as plaintiff alleges, were agreed to be paid by the above mentioned agreement. Defendants in their answer denied that the sum of \$9,255 53 had not been paid, and claimed that they had fully complied with the terms of the agreement. Defendants a'so set up as a counter claim that machinery to the value of \$10,000 had been transducenty omitted by the plaintiffs from the inventory which was made the basis of the settlement and agreement. Verdict not yet rendered.

SUPREME COURT—CHROUTT.—Nos. 48, 100, 116, 117, 118, 110, 120, 121, 5, 45, 47, 58, 59, 93, 127, 128, 129, 123);, 131, 133.
CITY COURT.—Nos. 63, 75, 84, 85, 74, 2, 10, 12, 23, 34, 40, 46, 53, 55, 43, 66, 81, 14, 15, 89.

EROOMLYN INTELLIGENCE.

SERVER OF OAKUM .- An officer of the Atlantic Dock Police selzed 1,100 pounds of oakum on Sunday morning, which had been synugoled from the bark Concertina. The sallors on board the bark are sup-posed to be the smugglers. No arrests have been made.

taken before Judge Cornwall yesterday on a charge of having feloniously entered the carpenter's shop of Ezra Woodrug, on Hudson avenue, near Concord street, and stealing therefrom a quantity of car-penters' tools. The hearing of the case was ad-journed until Thursday.

Maynes.-Henry Davis and John McLaughlin evening, and during the altercation, De Soto got

meeting of the Catholic Library Association was held last evening at the hall No. 22 Court street. held last evening at the hall No. 22 Court street. From the report of the Board of Directors it appears forty new members have been enrolled during the past year, maxing a total of 300, of which 286 are acrive. There are 1,433 volumes in the Barary, of which 397 were used last year. The lecture season has been quile successful. The annual receipts amounted to \$1,355 and the expenses to \$1,354. The following teket was placed in nonination, the election for which offices will take place on the 26th inst.—President, Thomas Carroll: Vice President, E. J. Byrae: Corresponding Secretary, Jo. W. Rynn: Recording Secretary, J. I. Cellen; Treasurer, E. Rorke: Directors, B. B. Haggerty, T. Casardy, J. E. Burke, J. Leech, J. Dunne, M. Pulerton, Thomas Lamb, Jao. F. Hennessey.

The Prospect Park Investigation.—The investigation in the affairs of the Prospect Park commits-

gation in the affairs of the Prospect Park commits stons by the Common Council Committee was consions by the Common Council Committee was continued last evening in the Common Council Chamber, when several witnesses were examined in regard to carrying material from the park to the flariem Ratiroad depot. Some material, it was stated, was directed to Mount Cisco. Mr. John A. Taylor. Comptroller of the Commission, was examined at considerable length in regard to the cost of adorament and the money expended during the past two years. In 1868 they spent \$1,100,000, yet lines were not in want of money, the city miways honoring their want of money, the city miways honoring their paper. The Mayor inquired if some of the atone was not very coastly. Mr. Taylor said some very hard, costing considerable money to cut it. The investigation was adjourned.

session of this board was held yesterday afternoon. Aldermen Bersen in the chair. There was but little of general interest before the meeting. A communication was received from the Street Commissioner setting forth that whereas the contractor for the removal of deed animals and refused to remove any more, on account of the city reinsing to pay him for said work, he would therefore ask that he be empowered to remove the dead animals and office of the city at a rate not to exceed the amount now paid, or which has been paid, to witt-solo per mount. Alderman Chancay offered a resolution authorizing Street Commissioner Purey to carry out this work as proposed. Alderman Whiting opposed the resolution on the ground that Mr. Swift, the contractor, was now preserved to curry out the work as hereforce. The Chaliman thought that, as an amendment, it would be well to authorize the Street Commissioner to execute this work, provided Mr. Swift continued to neglect it. The question was referred to the special committee for report. All matters pertaining to the regarding and paving of Atlantic avenue before the Commostice Conneil were, by excitation, referred to the Vaker Commissioners, with the request that the continuest of the work be continued in their present capacity. The Corporation Counsel submitted an accordance to the ordinances prohibiting the use of velocipedes on the sidewarks of the city. This measure was adopted. The Committee on Grading and Paving reported in favor of awarifing the contract for Faving, with the Reignin pavement, Tenth street, between Second and Third avenues, and Fourth avenue to the Park, to Patrick O'Hara at \$12.30 per running foot. The contract was so awarided. In accordance with the recommendation of the Committee on Salaries the income of Jesse Johnson, the Assistant Corporation of 1500 for the apprehension and conviction of the person who robled and mattered John Peters in the city of Brooklyn on the night of February 2, 1800. The city entered into a contract with the Citizens' Gas Lught Company for lighting the entred the company. Alderman Aldermen Bergen in the chair. There was but little of general laterest before the meeting. A commu-

HORSE NOTES.

We learn from Kentucky that the celebrated race horse James A. Connolly died at the Woodlawn Course last week. The horse while in play reared, lost his balance, fell backwards and broke or injured his spine so severely that he survived but thirty hours. Mr. Pennock meets with a serious loss in the death of this famous horse, as Connolly was considered one of the best racers at all distances

in this country. The subscribers of the Prospect Park Fair Grounds are going to have a gala day at their grounds on the 20th of May. There will be trotting, dancing, feasting, &c. &c., and all under the direct manage-ment of the ladies connected with the members of the association. It will, no doubt, be a grand affair.

A Sunday Morning Drive to the Fashion

Sunday last, time six o'clock in the morning, the sun shining brightly, and the first really spring air breathing gently on our cheeks, we seated ourselves with friend Fish behind Admiral Farragut, as good a roader and trotter as wears iron, and, taking the road to Thirty-fourth street ferry, drove on the boat, crossed the East river to Hunter's Point, and soon left that far from sweet-scented place behind on our road to the Fashion. Coming to the meadows and forth his sweet notes, and all nature seemed awakening from a winter's sleep to greet so fair

forth his sweet notes, and all nature seemed awakening from a winter's sleep to greet so fair a morn.

On the road we met Mr. Gray with a black horse and top waron. Mr. Humphries also with a black horse, Mr. Williams with his celebrated Hamoletonian stallion. Mr. De Jonge with a bay. Dan Ma 'e with Little Dan and mate, and Frank Howard with a bay team scattered at intervals along the road, all bound to the track.

Arrived, we spent the time before breakfast in visiting the stables of the different trainers and drivers and inspecting the animals that falthough rather early have already taken up their quarters for the season. The most of them are entered in the spring meeting purses of the Fashion. Union and Prospect Fark tracks. Some few are gentlements road horses that have "run out" all winter and require a little "condition" before coming on the road. After breakfast we spent a couple of hours very agreeably in looking at the horses as they went through their exercise upon the track. Very little fast work was done, as the horses have just arrived and have first to do an immense amount of preliminary "jogging" to got into "condition" and put their legs well under them. The system pursued with all trotting horses is, speaking generally, about the same, viz.: jogging and speeding, with periups a "scrape" or "hard sweat" for the morning, with plenty of waking exercise for the afternoon, interspersed with the necessary feeding, currying, rubbing, soaking and bandaging.

The new track has been put in perfect order by Mr. Chambers, and the "homestratch?" as well as "first turn" from the judges' stand are thought by all to be a great improvement upon those of the old track.

For a pleasant Sunday morning's drive we do not know one to equal it, and a few weeks later "first work" will be in order and give all lovers of the trotter an opportunity of seeing him at his rehearsals and pay them for their visit cent per cent.

The following is a list of the various stables of horses already on the ground:—

sais and pay them for their visit cent per cent.

The following is a list of the various stables of horses already on the ground:—

Dan Mace will have some thirty horses to train this season. Among those aiready arrived are Eastern Queen. Western New York, Captain Jioks, Little Dan, Twang, and a brown gelding, Rhode Island, comes next week.

Lovett has a Patchen stallion and Charlie Revere's Butler and James T. Braiv.

Champlin, who occupies Budd Doble's old quarters, has Palmer, who occupies Dexter's old hox; W. H. Taylor; sp'endid six year old, tast black horse Homer, and Bella Clay, property of Mr. F. Wilkins, and a bay mare that acts and looks like a trotter.

Rodia has Myron Perry and Luttle Fred, property of Mr. Meserole; Young Flora, Eight Beils and Horace Greeley.

Billy Borst has in his stable George Wilkes, Old Put, Honest Allen, Bradley, Pat Malloy and H. Clay. George N. Ferguson has his beauty Needle Gun and a hay horse called Hichmond.

Alexander Patterson has in his stable Tattler, black stallion Mike Norton, brown stallion Manhattan and three green ones.

Johnny Murphy has Washington Irving, Lady Sayers, Lady Ella, William Blair and Lady Franklin.

Isaac Woodruff has only two as yet, but expects a number next week. The two he now has in training are Pet Woodruff and Cotton Broker.

GOSSIP OF THE ENGLISH TURF.

LONDON, April 3, 1869. Lincoln and Northampton are important gather-ings, but the English turfman hardly knows that he has begun work till he gets to Epsom Spring. He feels that he is more and more rapidly approaching handidaps, however interesting in themselves, only horses of three years of age-to the Two Thousand to notice about the external features of Epsom on this occasion but a slight falling of in the number of horses and the extreme cold. I do not well know what sort of fields you are accustomed to on the Fashion Course and other great race grounds of the States, but we think it is something to boast of to have 116 horses at the post for the six events of one day, or nineteen for each race. That was the state of matters last year; but on the first day this season we had only eighty-one, or fifteen for each event, which is Ing afternoon; and the jockeys who rode in the City and Suburban, looking forward to a long delay at the post, were wise in riding down to it, as many of them did, in great coats. You were informed long ago of the great dispate between the Grand Stand Committee and the "cute" Mr. Studd, the new particle of the control of the transaction asked the taker whether he would lay him, Mr. G., 1,000 to 100 secure a "run," Mr. A. instantly completed, and consequently now stands 5,000 to 4 or 1,000 to 100 to 10 Davis' ear between his teeth and bit off a portion of it. All the parties were arrested by the pelice of the post, were wise in riding down to it, as many of the Forty-second precinet. prietor of part of the downs, which at one time threatened to destroy the Oaks. It was confidently predicted by the friends of the committee that they would run the City and Suburban over the new course which they faid out to frighten the great indigo planter into accepting their terms; but, as I re-marked at the time, that track presented such difficulties that no sensible owner of horses or jockey who cared for his neck would patronize it. The authorities seem to have taken the same view, for the handicap was run over the old course, and though the posts and rails of the new one were there, they only acted as a monument of the folly of the committee, in not recognizing the fact that in Mr. Studd they had "caught a Tartar," who was not to be terrified by any of their "bogies,"
MAGNIFICENT STRUGGLE BERWERN BLUE GOWN AND
FORMOSA-WELLS "CAUGHT NAPPINE,"
There are but few of the events decided to which it

is necessary to call the attention of readers so many thousand miles away, but I cannot omit a reference thousand miles away, but I cannot omit a reference to one of the finest races of modern times between Sir Joseph Hawley's Blue Gown, the winner of the Derby, and one of the greatest, if not the greatest, horse of the present century, and Mr. Granam's beautiful filly Formosa, who carried off the Oaka and St. Leger last season. It was expected that the luterest of the race, the Trial Stakes, would centre in the finish between Blue Gown and Vespasian; Sir Charles legard's submiddly miler," who as a six years old, was couceding his opponent 7 lbs, and the filly lo lbs. Blue Gown was ridden by Wells, who has won four Derbies; Formosa by Fordnam, who steered her to victory last year, and Vespasian by French, who is certainly the best houseman of the age. In the early part of the race there was but little to notice; but at Taticaham Corner all the other competitors were "settled" and the lesse was let to the three. Vespasian is afflicted with a peculiar action which prevents his getting down milt; and as from "the Corner" the course is a descent, he was soon out of the race, and though at one point he looked all over a winner, it was evident that wells had only to bring out his horse to land him first past the post. Blue Gown was in the centre of the course, with Vespasian of the higher ground on his right; and Wells was so intently warching the movements of this rival and so despised the chance of Formosa that he never cast his eye over his left shoulder to look at her. Fordham, who has a fine eye for this sort of business, at once panetived final there was a prospect of his "delay" wells if only on the post. The laster, seeing that Vespasian was disposed of, cased the berly winner; had list within a few strides of the post, when the last within a few strides of the pair passed the post so devely looked together that it was only when the mandes of Blue Gown was holsted that those who had land odds of three to one and five to two on him were able to breathe frecily. There is little doubt that he mad a good deal "in ha to one of the finest races of modern times between Str Joseph Hawley's Blue Gown, the winner of the

sportsman," aiwaya "runs his horses for the benefit of the public," and a great deal more to the same effect. There are still to the fore a few who remember that about twenty years ago he was hissed off a race course for what was considered "dirty" policy with his horses, and a great many, amidst all the "whitewashing" he has received, have ventured to think that Sir Joseph Hawley cares a great deal more for "number one" than for the public. Last year he ran three horses in the Derby—Blue Gown, Green Sieeve and Rosicrucian—and deciared to win with the last two. I need not say that they were nowhere and that Blue Gown won; and the charitable, as well as the unthinking, at once came to the conclusion that he had raced on that occasion at least for the benefit of general backers, and had netted little by the result. I minten then that this was "bonn-combe," pointed out that the stakes alone, amounting to £6,000, were worth running for, and that Sir Joseph had backed Bine Gown to win a fortune, and then had judiciously "hedged," and asserted that he had won largely over the victory. The "gill" was effectually "laken off the gingerbread" on Monday, when, to the astonishment and disgust of the whole racing community, it was announced that Vagabond, the "lucky baronets" representative in the City and Suburban, had been struck out of the race. Your readers were in my last letter informed that after the favorable trial of the horse, the news of which the "totis" telegraphed all over the kingdom, the public rushed to back him with such eagerness that he was speedily brought to the short odds of five to one, and that Sir Joseph's commissioner so bungled his work, in being "too clever by half," that his employer had not a shilling on his candidate. If he had raced for the love of racing, and not for "dithy lucre," this would have made no difference, and certainly it would not to men such as the late Lord Glasgow; but at any rate the borse was "scratched" on Monday afternoon. So disgusted were the public with this conduct t

THE CITY AND SUBURBAN AND GREAT METROFOLITAN

mat before the flag fell he was again at 3 to 1, and—won the race, bringing to the party many thousands of peands.

THE CITY AND SUBUREAN AND GREAT METROFOLITAN WINNINGS.

Of these events, the most important of the meeting, but little description is necessary. For the former, one mite and a quarter, twenty started, of whom The Drummer was made favorite at 11 to 4, while 4 to 1 was taken about Mr. Bevili's Alpenstock, 5 to 1 about Lord Aylesbury's La Beile Helème and 8 to 1 about Poinsettia, but a great many more backed. There had been "iorestailing" about others besides Vagabond, for the Duke of Newcastie had not sixpence on Pomsettia up to Monday night, and it was only after Sir Joseph Hawley's horse was struck out that it was decided to start Alpenstock, about whom the market had been "cleared." This is a most discressing state of things for owners, but how are they to help it? The public will be "on" to a "good hing;" and even the "interference of government' to secure long odds for owners, which one paper gravely pronoses, would have but little effect. After a delay of an hour at the post they got of to a wretched start, of which Poinsettia had by far the best. She was, however, soon overhauled and left the lead to Hirlinday, Varnum and Cocoanut. After a little Alpeastock. The Drummer and La Belle Idelene began to show more prominently, and opposite the stand, the first named drawing out, won by two lengths; while The Drummer and Eirthday, tighting for second honors, the former secured them by a head, Birthday thus losing \$50, but escaping a 5 ibs, penalty for the Chester Cup. Alpenstock at once came into notice for the Ptwo Thousand Gutheas and Decty, being backed for the one at 19 to 1, and for the other at 20 to 1. The Metropolitan two miles and a quarter was won with great care by The Drummer, next to whom was Mr. Savile's Lancet, the time demand and the previous day's betting; for The Drummer was backed for a great deal of money for the two Thousand at 7 to 1 and for the Derby at 20 to 1, while Alpenst

WOMEN SUICIDES.

A Cool, Determined Case in Louisiana.

A Cool, Determined Case in Louisiana.

[From the New Orleans Crescent, April 15.]

On Monday last the quiet village of Covington was shocked to learn of the death by her own hand of Mrs. Kate Herbes, whe McGrath, which occurred in the following desperate manner:—In the morning Mrs. Herbes attended church; returning, her husband left her in the house and went to attend to his business. She then went into her room, and taking a pistol which she had borrowed of a neighbor, placed the muzzle at her breast and pulled the trigger, but the cap failed to explode. Undaunted, she now placed the muzzle at her breast and pulled the trigger, but the cap failed to explode the breast and applying a lighted match to the vent fired the pistol, the ball passing through her body and coming out at the right side, and the powder softing her clothes on fire. After committing the said deed Mrs. Herbes placed the pistol in her work busket, about which time the neighbors entered and found her breathing ner last, Before dying the unfortunate lady murnared a few words about her children, of which she leaves several, the youngest one being a baby six months old. The only hypothesis that can be entertained for this rash act on her part is that she was mentally deranged, her husband being an excellent man, who provided bountfunly for her. Mrs. Herbes is well known in Algiers, where she resided during the war,

Another Case in Tennessee—An Air Gun the Suposed Instrument.

[From the Kaoxville Wing, April 17.]

A correspondent, writing from Sevierville under date of the 14th instant, says:—We had a very shocking occurrence not far distant from nero. Last Tuesday a Mrs. Jenkins left, the house and went to the fields to her husband and told him she wanted him to go to the house with her; that she was not going to live more than two or three days, and she wanted him to kill her. He told her to go back and coase her foolistiness. She returned to the house. In a few minutes Mr. Jenkins heard the report of a gun, and hastening to the house he found his wife lying upon the floor and his gun lying across her. Her brains were shot out, and a small air gun was supposed to be the instancet. She must have pulled the trigger herself. No cause is assigned for the sad tragedy.

CHARACTERISTICS OF GENERAL GRANT'S COLORED APPOINTEES.

CHARACTERSTICS OF GENERAL START'S COLORED APPOINTEES.

(From the New Orleans Times, April 18.)

The description of R. F. Joubert as "an undilited megro, black as the ace of spades," will be news to Mr. Joubert and his acquantances. So far from having any of the physical characteristics of the negro, the very closest scratbly would never distinguish Joubert from a full-blooded Caucasian, Nor has ne ever admitted that he was of African extraction; on the contrary, he appears in various judicial proceedings denying to octo that citaer he or his children are of African eloci. In the Fourth District Court an action was brought by his against a certain educational institution in this State for refusing to receive his daughter as a pupil, in which he avers that she is white. We have always beard from his counsel and others that Mr. Joubert's maternal ancestor claimed to be of the stock of the Choctaw Indians, from whom the early settlers of this city were accustoned to take their squaws or wives, at a time when the supply of white women in this coiony was very scant.

Mr. J. R. Clay, another appointee of the President, has never disguised the fact of his African extraction, but Mr. Clay, too, would never be suspected, from his appearance, habits and claracteristics, to be of that stock. He is a man of wealth, of good education, and high credit and capacity to fill any office to which he may be appointed requiring business tact and experience.

Pinchaeck, appointed to Register of Land Office, is of light complexion, but of acknowledged and pronounced African origin. He is not of our old quadroon or ancient population, being an emigrant from some Northern State, and is of quite a different class from Clay and Joubert,

YACHTING IN ENGLAND.

The Opening of the Seasou—The Prize for the International Yacht Race—The Gibraltar Race—The Launch of the Cambria.

LONDON, April 3, 1860. It seems that we are to have an international yacht race in some shape, for we have got an international prize, and a splendid affair, too. As yachmen of your side will naturally take deep interest in this your side will naturally take deep interest in this article, I must describe it. It was originally made for the Paris Exhibition. It consists of a service for the dinner table in oxidized and gift. There are six pieces—a pair of five-light candelabra, a pair of fruit and dower stands, and two decorative end pieces. The candelabra are formed entirely of nautical emblems, artistically arranged, a combination of masts, spars, sails, ropes, pulleys, auchors and every imaginable implement used on board ship. Every farticle is most carefully modelled and exact in proportion. Minute attention has been paid to every representation of rope, wood or iron. The entire effect is beyond any written description, as the greatest elegance is obtained without the least vulgarity, and the uniformity is most surprising when we consider the uniformity is most surprising when we consider the difficulty of the various forms employed. They

grandeur that every one is struck with their beauty and originality. All the pleces are en suite and made up of the same character of ornament, marking their decorative nature and not forgetting their utility.

With this description of the prize in hand it seems odd to read in the last Court Circular a regret over the probability that there will be no international race because Mr. Ashbury's challenge has been touched by no one but the owner of the Dauntless, which boat is held to be too big by any measurement. neut. "Are there," says the *Circular*, "no American yachts

ment.

"Are there," says the Circular, "no American yachts that could compete on more equal grounds with our representative? What has become of the three ocean clippers that dompeted in the magnificent race across the Atlantic two years ago, and of which the Henrictta was the victor?"

Who will answer this query?

The match to be salled to Gibraltar for a prize of £200, presented by Captam Lovett, of the Royal Thaines Club, is to come off in July. Other members of the same club have subscribed another £200 for a return match from Gibraltar to England. In this match there is so far the best promise of the season for an ocean race. Here is a spanking run of rough sea, as open as one could wish. American yachts would be on an equality in this race, as it is over a course where English navigators would have no advantage in knowledge of currents and winds. Not less than eight yachts must enter to make a race and they may be of any country. Three American boats in would make this race a grand plece of excitement. The Cambria was launched from Mr. Ralsey's slip on Monday last. She has been much improved during the last winter. The very conspicuous hollow in her bow has been filled in; she has a new rudder, and her masts have each been lengthened two feet; her mainboom has been increased by two feet; her such such a new mainsail as a matter of course. The Cambria was found to be very stiff under canvas last year, and the increased speed of at least bair a knot.

Several clipper yachts, which have been resting upon their laureis during the last two or three sea-

lines is expected to give her an increased speed of at least that a knot. Several clipper yachts, which have been resting upon their laurels during the last two or three seasons, are now fitting out, among which are the schooners Alarm, 24s tons, and Blue Bell, 170 tons, the outters Mosquito, fifty-nine tons, and Lulworth, eighty. The Alarm and Mosquito were contemporates of the famous America and, excepting of the Arrow, were the only vessels that beat her.

The Flona, seventy-eight tons, is now fitting. She has had her mast reduced eighteen inches and has been attengiaened. She was rather tender in a breeze and the reduction in her spars will be a great improvement.

The schooner yacht Verga, 145 tons, was launched from Messrs. Camper & Nicholson's yard on the 1st met. The ceremony of christening was performed by Lady W. Brown, the wife of her owner. She is to take part in the racing of 1809 and will be a formidable opponent.

On the Civics the racing yachts Condor and Olmara.

take part in the racing of 1800 and will be a folialish ble opponent.

On the Clyde the racing yachts Condor and Oimara are litting out, and Mr. McCorquodale has purchased a new schooler of 125 tons from the eminent builders T. & W. Fife. This vessel, it is said, will be the fastest schooner of her size atloat.

Messrs. Harvey, of Irwenhoe, Essex, are constructing a new fifty ton screw yacht for his Royal Highness the Prince of Wales, and on the Coine are the cutters Phryne, Audax, Julia and a host of other vessels preparing for the coming struggle.

THE YACHT SAPPHO.

Her Recent Alterations and Contemplated Improvements.

Great interest is feit in yachting circles regarding

the changes made and contemplated in the model and rigging of the schooner yacht Sappao. This in-terest has assumed a wider range and been daily growing, since her owner, Rear Commodore William Douglas, replied to Mr. James Ashbury, owner of the English schooner yacht Cambria, in relation to the courses over which they should sail their respective vessels in the matches contemplated by them on the other side of the Atlantic. In obesience to this great desire to satisfy their curiosity, many of the old veterans have visited this vessel at the "box" dock foot of Gouverneur street, where she several days. Here they have speculated upon the venture of her change, some induiging in the prophecy that it will be a success, while others "fear are the old story over again and again, and are of but little importance. In appearance the Sappho at present looks decidedly rough; but to the eve of the

have so far progressed that within three or for weeks she will be in readmess to make her tollet of battle and fly at the highest game in the great world of yachting.

These changes are made, of course, to increase the vessel's speed and ability. The first of these, advised and executed by Roover Fish, who has charge of her improvements, was to "hip" her, which important work is aircady finished. This process has resulted in widening her amidships on the water line fourteen inches, and extends down within four feet of the keel and upwards to the plank shear, ending fore and aft within twenty feet of her ends. The material used in this radical change of her model were white oak and hackmatack, and, in a mechanical point of view, the job has been executed with great skill. It is claimed that this "hipping" will enable the vessel to carry her sail better with the same ballast, giving her the increased speed sought for, with her improved mode of rigging, and add to her "lease of life," as the increased ventilation secured will longer prevent her timoens becoming unscand. By this work there is but three inches aideef to the Sappho's width for measurement in tonnage, yet there are twenty-eight inches addition of width amidships for displacement, which cannot be included in her measurement as above.

The new masts cut for this vessel and now in readiness to be put into position are in length, foremast, seventy-nine feet; mainmast, eighty feet, these dimensions being from the deck. The foremast will be placed in the same location as in the Sappho's previous rig, but the mainmast will have a position six inches further forward than before. The topmasts will be of the old length, forty feet, these dimensions being from the deck. The foremast will be remembered is formed on an uncommon pian—being the continuation of the bow—will also remain as at first constructed. If the ideas now in contemplation, by her owner regarding the rake of the masts be carried into effect their positions will certainty be nove nonesure in the m

the maintopmant slaysail 93 feet on the leach, 80 feet at foot and of feet at head. Bosides those she will be fitted with all other sails required for the especial duty and emergencies which may be her lot.

In the matter of the Sappho's interior fittings, she will also undergo great changes. Her spacious saloon, originally twenty-six feet six inches long, will be sensibly reduced, as two additional state-rooms are designed to be constructed in it, making five in all of those pleasant sleeping places she will possess. The eight berths, that were nitted upon either side of the cabin, will herenfier be used as lockers. The toilet and bath rooms, with the gallery and all other rooms, will remain as before. The finish of the cabin, new in every respect, will be of haird wood, and the decorations of an artistic nature, Her "monkey" rail on deek has been taken of and will not be replaced.

These embrace the essential differences between the Sappho old and the Sappho new, and when completed she will be a far different craft than when she first "kiesed the bring waves." In her anticipated visit abroad she will be in good hands to develop her racing powers, and it is to be hoped in her contests on the other side of the world's pathway she will be high in the ist of the competitors.

There is a giorious uncertainty in racing. It prevails as much on the "green sea so on the green sward," It is difficult to make a race certain, and will not the visiting American yacht owners to Europe life approaching season remember tide, as there

will be in the international regatta, and all subsequent matches, good salling and stering scarsanship displayed—plenty of combatants to fight every mech of contested ground?

The Sappho will leave the dock above mentioned this morning, at ten o'clock, to be towed to the Messrs. Poillon's ship yeard in Brooklyn, where her improvements and alterations will at once be computed.

The sappho is one hundred and twenty-three feel in length on keel, one hundred and twenty-three feel on water line and one hundred and twenty-five feel on deck; her breadth of beam, twenty-one feet ter inches, and her tonnage, 2744 tons, to which must be added the increased tonnage due to the recem

ADUATICS.

Boat Racing on the Schuylkill
[From the Philadelphia Press, April 12.]
The Schuylkill river presented a beautiful sight on Saturday, the waters bearing every conceivable shape and style of oost. The afternoon was sed apart for the opening of the boating season, but the heavy wind and rain in the forenoon did not leave the waters as placid as was desirable.

A feature of the day was to have been the reception of a new four-oared shell lately purchased by the Quaker City Club, and a six-oared barse of the Bachelor Club, but owing to the high wind that prevailed the latter alone participated in the cerestomers. Under the command of Commodore's ames M. Ferguson the entire feet of twelve floats at about five o'clock moved into position, with their bows directed up the stream and stratching alreast across the river. At the signal of a pistol shot from the commodore's barge, they gave way, and proceeding up to the Girard avenue bridge, divided into sections, and, returning hairs way, rested upon their oars, with their bows pointing across the channel. The commodore's barge, followed by the new barge of the Linda, glided smoothly and switity between the opposing lines, the first being saluted with tossed cars and the latter also with cheers. As they passed each boat fell into line, and, gliding gently up the riverturned and came down abreast to the original starting point. Reaching this they swang again in solid line, and, being given the signal, started slowly for their respective, positions for the scrub race of one mile, the prize being a fag, which the winner is compelled to carry when it goes on the river. But four boats—the Atlanta, of the Undine Club; the Hawatha, of the Malta Club; both six-oared outrigger; the six-oared smooth gunwale barge, and lone of the Crescent Club and the four-oared outrigger; the six-oared smooth gunwale barge, and lone of the Crescent Club and the four-oared outrigger; the six-oared smooth gunwale barge, and lone of the Crescent Club and the four-oared outrigger; the six-oared smooth

A Terrible Scene-One Fireman Killed and Sixteen Injured.

The Baltimore American of the 19th gives the following particulars of the disastrous confiagration in that city on Saturday night, when, from the falling of a house, one fireman was killed and sixteen other

of a house, one fireman was killed and sixteen others in jured:—

The burning house was a very old structure, having been erected at a time when it stood upon the outskirts of the city, and is said to have been the first hotel or tavern established in Baltimore. When it is the state of the content of the content of the content of the first side was a narrow as the York Road Hotel. It was a prick structure, three stories high in front, with a two story back building. On the north side it adjoined a three story brick building, and ca the southern side was a narrow alley, running back into the yard. The building extended back to the rent of the houses which front on Sharp street alley. On the side towards the narrow private alley was a very high and large chimney, elevated some fifteen feet above the roof. This was what is called a hanging chimney—that is, one without any foundation and built into the walls.

About twenty firemen were inside the burning building when the huge chimney swaved and fell in wards and the immense weight of the bricks which composed it alling upon the roof and floors of the building, alreasy weakened by the devouring flames, crushed them in as if they were made of paper and carrying the walls with them they were piled un into one confused heap of bricks and charrel and smouthering timbers, from which tongues of free every now and then flamed upwards and inspired a premonition of the horrotle fate of the human beings who were burled beneath the ruins. Nearly, every man who was in the building at the time of the falling of the walls was precipitated downward into the celiar and hidden from slight and hearing by the huge pile of ruins. The entire front building fell in, there being scarcely a brick left upon another above the first course of bricks upon the ground floor.

The KILLED

o'clock on Sunday morning that the last body wataken out.

At the moment before the failing of the chinin Mr. William C. Ross, Assistant Calef Engineer of Fire Department, was stending on one of the upprungs of a ladder which was placed against house on the south side of No. 14. Seel that the chinney was about to fall he descend the ladder as quickly as possible a ran to the opposite side of McClella alley, immediately in front of the burna building. He stopped with his body close against from railing, surmounted by sharp points, which tended along the side walls of houses which front Baltimore street. At this moment the chimney fand, the front walls falling in an lammanse pie bricks into the aliey, Mr. Ross was throw with the mendous force against this railing and one of the chimney for the street of the side walls of the same of the side walls of houses which front walls falling in an lammanse pie bricks into the aliey, Mr. Ross was throw with the mendous force against this railing and one of the side was the same of the side was the side of the same of the side was the same of t bricks into the alley, Mr. Ross was thrown with tree mendous force against this railing and one of the sharp points penetrated his left breast about an inch below the nipple. The bricks and timber which fell upon his limbs and the lower part of his body cruehed him severely and held him a fast prisoner until rescued by some of the firemen. He was carried into a tavera near by that being the nearest place where he could be placefly and the alt of Drs. Theobad, Warren and Buil procured. During Sunday afternoon he was removed to his bonne, Howard street, near Barre. At a late hour last hight he was in a very precarious condition, but not suffering greatly, a stupor seeming te have set in.

James McBride, an extra man of No. 4 Engine Company, was on the second floor of the building

have set in.

James MeBride, an extra man of No. 4 Engine
Company, was on the second floor of the building
when it fell in. He was thrown to the cellar and
his neck broken by the violence of the fail. His
body was not recovered until about five o'clock og
Sunday morning. McBride was the only person
killed and Mr. Ross the only one whose injuries are
likely to result fatally. There was, nowever,
quite a number buried under the debris,
fifteen of whom received greater or less injuries.

Scenes and incorpers.

Fortunately some of the heavier timbers of the
structure left first and, together with the loists which
supported the first floor, kept open a small space in
the ceilar, into which most of the freemen were precipitated. Surrounded by walls of intensely heated
bricks and smouldering timbers, which sometimes blazed into flames, they were haddled together
in a small space, all suffering from their wounds,
the heat, the consequent suffocation, and among
them was the dead body of McBride. A stream of
waier was kept constantly directed upon the spot,
and by cooling the flams of heated material furnished
the limb kept up their spirits bravely, and where
they were recovered from what had nearly been
their tomb each seemed most auxious that the others
should first be helped out.

SERERAL HITES.

GENERAL MOTES.

Chicago papers say that Bishop Duggan is insanc. Tea is being cultivated in Teunessee and Lomeiana. Mrs. Ony Rissue died recently at Clifton, Wis. aged 10%.

The "champion old man of the world" has inst

died in Poland, aged 139.

In one Minnesota town upwards of 40,000 maple trees have been tapped for sugar purposes. dray, who murdered his wife and four children at St. Paul, Mmn., recently, has been sent to the

in sale asylitin.

Immense deposits of bat guano have been discovered in the caves of Lookout Mountain, Tenn. It is said to be superior to Peruvian guano.

The trial of Henry Wilson for the murder of his stepfather, William Flecher, at Xenia, Ohio, have resulted in a verdict of murder in the first degree.

The Covington (Ind.) Prec Press tells of a man at that piace, who is a candidate for postmaster, going into the churchyard to copy names from the tombstones to go on his petition.